

## III-S Subsidiary File Reporting

The primary function of the Subsidiary File is to provide supporting information for a number of General Ledger Accounts. For example, there may be a single account 'Amounts Due From Other Funds' in the General Ledger File for each fund. A breakdown of the amount due from each fund is provided in this file. The file also can be used to provide detailed information on fixed assets, investments, and other similar accounts. Refer to Volume 1, Chapter V, Exhibit V-1, for a current listing of General Ledger Accounts that require Subsidiary File support. General Ledger Accounts 1319 and 1600 have temporary Subsidiary File support during Year-end, as required for financial statements.

Financial balances include the beginning balance, adjustments, increases and decreases. The beginning balance financial field is the balance in the account as of the prior June 30th. The adjustments field contains adjusting entries that modify the account during the current year. If an investment balance is written off, the accounting event is reflected in the adjustment financial field. The increases field contains increases to the Subsidiary record. If an 'Amount Due' was increased as the result of advancing additional funds, the entry is in this financial field. The decreases financial field contains decreases to the Subsidiary record.

Agencies should reconcile their Subsidiary File records to the applicable records in both the General Ledger and Document (DF) File. The reconciliation to the Document File is critical, because Subsidiary number is an information data element in the DF file. Therefore, it is easy to establish a document with one Subsidiary number and liquidate it with another.

### File Information

The chart on the next page identifies the source of data and controlling factors that determine the control key for the Subsidiary File. Not all elements listed in the control key are used by each agency. Building the key depends upon the posting indicators established by the agency in its tables as shown on the chart. Posting indicators are explained in Volume 2, Chapter IV.

**SUBSIDIARY FILE KEY**

NAME	SOURCE	CONTROLLING FACTORS
Organization	Sign-on/Security	Name/Password
Section	IC Table look-up	If IC Table General Ledger Organization Level Indicator is <b>1</b>
Fund	Coded or PA look-up	None
Fund Detail	Coded or PA look-up	None
Project Number	Coded, PA or IC Table look-up <sup>1/</sup>	If PC Table General Ledger Posting Level Indicator is <b>1</b> or <b>B</b>
General Ledger Account	Transaction Code look-up	None
Subsidiary Number	Coded	None

<sup>1/</sup> Sequence listed is the order for selection and Project Number placement in the History File. This also determines which Project Number is posted to the Subsidiary File.

Detailed description and illustration of the Subsidiary File report is on the following pages.

## EXHIBIT III-S01

<b>REPORT NAME:</b>	<b>Subsidiaries on File</b>	<b>REPORT NO:</b>	<b>CSTARS01</b>
<b>PURPOSE:</b>	Provides information on General Ledger Accounts that require Subsidiary File support.		
<b>DESCRIPTION:</b>	Lists Subsidiary File records without regard to fiscal period by Fund and General Ledger Account number. This report should be reconciled to the General Ledger and Document files at least quarterly. See also the G02 Report.		
<b>REPORT REQUEST OPTIONS:</b>			
<b>Report Period:</b>			
<b>FM:</b> CM, PM or PY			
<b>P:</b> Y=Year to Date, M=Month to Date			
<b>Level of Detail:</b>			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>
0-No Organization	Not Applicable	Not Applicable	1-Fund
1-Section			2-Fund Detail
			3-Project
<b>Fund Selection:</b> Blank (all Funds) or any valid Fund			
<b>GLA Selection:</b> Blank (all GLAs) or any valid GLA			
<b>Additional Report Selection Options Popup Screen:</b> Not Applicable.			
<b>Destination Options:</b> All available output media			
<b>FINANCIAL ELEMENTS:</b>			
<b>Beginning Balance:</b> When requested as a Year-to-Date option, this is the ending balance as of the prior June 30th after completing the Year-end Close and Open processes. When requested as a Month-to-Date option, this is the ending balance as of the end of the fiscal month prior to the fiscal period being reported. Normal balance is a Debit for Asset General Ledger Accounts and a Credit for Liability General Ledger Accounts.			
<b>Adjustments:</b> When requested as a Year-to-Date option, this is the net of all adjustments posted during the Current Fiscal Year (Fiscal Month 01 through the fiscal month being reported). When requested as a Month-to-Date option, it is calculated as the report fiscal period adjustments balance less the prior fiscal period adjustments balance (activity for the fiscal period being reported). The balance may be either a Debit or a Credit.			
<b>Increases:</b> When requested as a Year-to-Date option, this is the net of all increases posted during the Current Fiscal Year (Fiscal Month 01 through the fiscal month being reported). When requested as a Month-to-Date option, this is calculated as the report fiscal period increases balance less the prior fiscal period increases balance (activity for the fiscal period being reported). Normal balance is a Debit for Asset General Ledger Accounts and a Credit for Liability General Ledger Accounts.			

## EXHIBIT III-S01 (Continued)

REPORT NAME: <b>Subsidiaries on File</b>	REPORT NO: <b>CSTARS01</b>																								
<p><b>FINANCIAL ELEMENTS:</b> (Continued)</p> <p><b>Decreases:</b> When requested as a Year-to-Date option, this is the net of all decreases posted during the Current Fiscal Year (Fiscal Month 01 through the fiscal month being reported). When requested as a Month-to-Date option, this is calculated as the report fiscal period decreases balance less the prior fiscal period decreases balance (activity for the fiscal period being reported). Normal balance is a Credit for Asset General Ledger Accounts and a Debit for Liability General Ledger Accounts.</p> <p><b>Ending Balance:</b> Calculated as the sum of Beginning Balance, Adjustments, Increases and Decreases. Normal balance is a Debit for Asset General Ledger Accounts and a Credit for Liability General Ledger Accounts.</p>																									
<p><b>SPECIAL NOTES:</b></p> <p>When the PY Report Period is requested, <b>M</b> is not available as a Report Period: P Option.</p> <p>When a Subsidiary File record has a zero balance in all the financial fields, the record is not included on the report.</p>																									
<p><b>REPORT SORT:</b></p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 25%;">SELECTION OPTIONS</th> <th style="width: 25%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Project Number</td> <td>Level of Detail: F</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>GLA</td> <td>GLA Selection</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Subsidiary Number</td> <td>None</td> <td>No</td> <td>No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	Yes	Fund	Level of Detail: F	Yes	Yes	Project Number	Level of Detail: F	Yes	Yes	GLA	GLA Selection	Yes	Yes	Subsidiary Number	None	No	No
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GLA	GLA Selection	Yes	Yes																						
Subsidiary Number	None	No	No																						

## EXHIBIT III-S01 (Continued)

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CSTARS01 9990 (DEST: AA CPT1) PM,Y,0,0,0,1,      ,      ,      ,      ,      ,      ,      ***** RUN:01/04/01 TIME:06.01
FISCAL MONTH: 06 DECEMBER          0(ORG )***** 1(FUND ) FUND(ALL ) GL(ALL )
                                DEPARTMENT OF AIR QUALITY
                                SUBSIDIARIES ON FILE
                                AS OF 12/31/00
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\*\*\*\*\* PAGE 1

FUND:	0001	GENERAL FUND
GLAN:	1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS

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SUBSIDIARY NO.	DESCRIPTION	BEGINNING BALANCE	ADJUSTMENTS	INCREASES	DECREASES	ENDING BALANCE
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00010000	DUE FROM GENERAL FUND	33,437.55	0.00	191,704.45	25,328.00-	199,814.00
00020000	DUE FROM PROPERTY ACQUISIT	36,146.65	0.00	36,146.65-	0.00	0.00
08900000	DUE FROM FEDERAL TRUST FUN	136,003.90	0.00	136,003.90-	0.00	0.00
*TOTAL GL_ACCT	1400	205,588.10	0.00	19,553.90	25,328.00-	199,814.00

EXHIBIT III-S01 (Continued)

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